

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
	<b>Business Services</b>			
73	Business services . . . . .	2.4	2.3	1.0
731	Advertising . . . . .	4.1	2.9	3.4
7311	Advertising agencies . . . . .	5.2	2.7	4.7
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	4.8	4.0	1.8
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	5.1	4.7	2.0
7331	Direct mail advertising services . . . . .	9.7	8.8	3.6
7336	Commercial art and graphic design . . . . .	5.9	7.4	3.2
734	Services to dwellings and other buildings . . . . .	5.4	5.3	2.5
7342	Disinfecting and pest control services . . . . .	9.5	8.0	1.9
7349	Building cleaning and maintenance services, n.e.c . . . . .	6.3	6.3	3.1
735	Miscellaneous equipment rental and leasing . . . . .	3.2	3.2	1.0
7352	Medical equipment rental and leasing . . . . .	4.9	4.0	2.5
7353	Heavy construction equipment rental and leasing . . . . .	5.2	4.4	2.2
7359	Equipment rental and leasing, n.e.c . . . . .	4.5	4.5	1.3
736	Personnel supply services . . . . .	4.8	4.9	2.3
7361	Employment agencies . . . . .	13.5	13.8	8.0
7363	Help supply services . . . . .	5.2	5.3	2.4
737	Computer programming, data processing, and other computer related services . . . . .	3.2	2.9	1.2
7371	Computer programming services . . . . .	9.9	8.1	3.5
7372	Prepackaged software . . . . .	4.2	4.9	1.5
7373	Computer integrated systems design . . . . .	12.1	11.7	4.0
7374	Computer processing and data preparation and processing services . . . . .	2.1	2.3	1.1
7375	Information retrieval services . . . . .	2.1	1.7	1.2
7376	Computer facilities management services . . . . .	8.2	6.3	2.3
7377	Computer rental and leasing . . . . .	14.2	9.6	6.2
7378	Computer maintenance and repair . . . . .	5.5	4.5	2.7
7379	Computer related services, n.e.c . . . . .	7.2	8.1	3.9
738	Miscellaneous business services . . . . .	8.9	8.3	3.7
7381	Detective, guard, and armored car services . . . . .	8.5	9.1	4.4
7382	Security systems services . . . . .	9.0	6.2	4.4
7384	Photofinishing laboratories . . . . .	13.7	13.7	3.1
	<b>Legal Services</b>			
81	Legal services . . . . .	3.0	3.2	2.0
	<b>Engineering, Accounting, Research, Management, and Related Services</b>			
87	Engineering, accounting, research, management, and related services . . . . .	1.9	2.0	0.9
871	Engineering, architectural, and surveying services . . . . .	3.6	3.4	1.3
8711	Engineering services . . . . .	4.1	3.8	1.5
8712	Architectural services . . . . .	8.2	9.4	3.1
8713	Surveying services . . . . .	12.8	11.9	4.3
872	Accounting, auditing, and bookkeeping services . . . . .	1.8	2.4	1.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	6.8	5.7	2.4
8731	Commercial physical and biological research . . . . .	11.0	9.3	2.3
8732	Commercial economic, sociological, and educational research . . . . .	8.4	7.9	3.1
8734	Testing laboratories . . . . .	12.4	9.5	8.9
874	Management and public relations services . . . . .	3.5	3.8	2.2
8741	Management services . . . . .	7.8	8.7	3.8
8742	Management consulting services . . . . .	4.2	5.3	3.5
8743	Public relations services . . . . .	5.7	5.4	3.4
8744	Facilities support management services . . . . .	9.4	9.7	1.5
8748	Business consulting services, n.e.c . . . . .	11.2	6.2	7.8